

Revised

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY, CALIFORNIA  
AND RECORD OF ACTION**

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**DECEMBER 7, 2004**

**FROM:** J. RENEE BASTIAN, Clerk of the Board  
Clerk of the Board of Supervisors

**SUBJECT: CLAIMS FOR REFUND OF TAX PAYMENT**

**RECOMMENDATION:** Refer to County Counsel for investigation and report the following claims for refund of tax payment: Marino Family Trust (2 Claims) and Barbara J. Howorth.

**BACKGROUND INFORMATION:** The above Claims For Refund of Tax Payments were received by the Clerk of the Board of Supervisors during the period of November 22, 2004 to November 30, 2004. The Claims are, being referred to County Counsel for processing.

Each Claim will in turn be referred by County Counsel to the Assessor's Office, the Auditor/Controller-Recorder or the Treasurer-Tax Collector's Office, as appropriate. The Office to which the Claim is referred will either recommend that the Claim be approved or denied or report that it has become moot because the issue forming the basis of the Claim has been resolved.

Upon the receipt of a recommendation to approve or deny the Claim from the Office to which the Claim is referred, and the concurrence of County Counsel in that recommended action, County Counsel will bring the Claim back to the Board with a recommendation to either approve or deny the Claim. In the event the Office to which the Claim is referred reports that the issue underlying the Claim has been resolved, County Counsel will prepare a report to the Board advising it of this fact.

**FINANCIAL IMPACT:** None

**SUPERVISORIAL DISTRICT(S):** 3<sup>rd</sup>

**PRESENTER:** J. Renee Bastian, 387-3843

Record of Action of the Board of Supervisors

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